

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

United States of America,
Plaintiff
v.
Bill Sunga Modina,
Defendant

Case No.: 2:14-cv-00474-JAD-MDC

Order Extending Deadline for Bill Sunga Modina to Object to Report and Recommendation

[ECF No. 50]

In 2015, I entered default judgment against defendant Bill Sunga Modina for several violations of tax law, permanently enjoined him from “further acting as a federal tax-return preparer,” and ordered him to turn over to the United States information about the individuals for whom he prepared tax returns. Modina failed to do so and, after multiple failed attempts to obtain compliance, I imposed a coercive fine of \$100 per day until he complied, with increasing penalties the longer he refused.¹ He eventually complied and paid the \$1,800 in fines that he had racked up before doing so.²

15 It now seems as though Modina is back to ducking court orders and avoiding the United
16 States' attempts to monitor his compliance with the injunction. In January of this year, the
17 government filed a motion to compel discovery against Modina, explaining that it "recently
18 received a tip that he still may be preparing tax returns" in violation of the injunction, and that it
19 had sent Modina discovery requests to investigate, but he never responded.³ So Magistrate Judge

¹ ECF No. 27.

²³ ECF Nos. 28, 35, 37.

³ ECF No. 38 at 2.

1 Maximiliano D. Couvillier, III granted the government's motion to compel and ordered Modina
 2 to answer its discovery requests by March 15, 2024.⁴

3 Yet again, Modina didn't comply. So the government moved for an order to show cause
 4 why Modina shouldn't be held in contempt for his failure to comply with a court order.⁵ Judge
 5 Couvillier granted the motion and ordered Modina to appear in court on June 3, 2024, to explain
 6 himself.⁶ Modina didn't show.⁷

7 **Judge Couvillier now recommends that this court hold Modina in contempt for**
 8 violating the orders directing him to respond to the government's discovery requests and to show
 9 cause **and impose a \$100 per day for the first 10 days he fails to respond, increased to \$200**
 10 **per day until the 14th day of noncompliance.**⁸ **If Modina fails to respond even then, Judge**
 11 **Couvillier recommends that the Court issue a bench warrant for Modina's arrest. He also**
 12 **recommends that the United States be awarded \$17,200.16 in fees and costs for its attempts**
 13 **to enforce the injunction in the face of Modina's evasiveness.**

14 When a magistrate judge recommends that a district judge take a certain action, any
 15 affected party "may serve and file written objections to such proposed findings and
 16 recommendations" within 14 days of being served with a copy of the magistrate judge's report
 17 and recommendation.⁹ Normally, reports and recommendations include a notice to the parties
 18 including information about this objection deadline, but the recommendation issued in this case

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20⁴ ECF No. 40.

21⁵ ECF No. 43.

22⁶ ECF No. 44.

23⁷ ECF No. 47.

⁸ ECF No. 50.

⁹ 28 U.S.C. § 636(b)(1)(A); L.R. IB 3-2(a).

1 did not. So, on the off chance that Modina isn't aware of his right to object to the magistrate
2 judge's recommendation, I give him one more chance to do so before ruling on the
3 recommendation to hold him in contempt for failing to comply with court orders.

Conclusion

IT IS THEREFORE ORDERED that Defendant Bill Sunga Modina has until August 30, 2024, to file any objections to Magistrate Judge Couvillier's recommendation that this court hold Modina in contempt and impose a coercive daily fine until he complies with Judge Couvillier's February 23, 2024, order by responding to the United States of America's discovery requests.

10 **The Clerk of Court is directed to both EMAIL and MAIL** a copy of this order, the
11 report and recommendation at ECF No. 50, and the government's discovery requests at ECF
12 Nos. 38-3 and 38-4 to Modina at the following addresses:

- billmodina@gmail.com
 - 4467 Romona Falls Ave., Las Vegas, NV 89141

15 Modina is warned that failure to file an objection or otherwise respond to the
16 government's discovery requests by August 30, 2024, will almost certainly result in a
17 finding that he is in contempt of this court's orders and an imposition of a daily fine,
18 followed by the issuance of a bench warrant for the U.S. Marshals to arrest him if he
19 continues to evade this court's authority.

U.S. District Judge Jennifer A. Dorsey
August 15, 2024